



**JOHN CHIANG**  
*California State Controller*

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Nevada**  
**Nevada City, California**

**Date:** **June 30, 2014**  
**Filing Ref:** **NEV15**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2014-15** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2014**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|-----------------------------|----------------------------------|
| 1. County Admin/CEO         | 8. Information Services          |
| 2. Employee Fringe Benefits | 9. Central Services (ISF)        |
| 3. Auditor-Controller       | 10. Dental Insurance (ISF)       |
| 4. County Audit             | 11. Fleet Management (ISF)       |
| 5. County Counsel           | 12. Liability Insurance (ISF)    |
| 6. Facilities Management    | 13. Vision Insurance (ISF)       |
| 7. Human Resources          | 14. Unemployment Insurance (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

**B. CHANGES:** Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

**C. FIXED AMOUNTS:** The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

**D. BILLED COSTS:** Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

**E. NOTIFICATION TO STATE AND FEDERAL AGENCIES:** Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

**F. SPECIAL REMARKS:** The adjustments reflected on Schedule A must be included when calculating carry-forward in the 2016-17 Estimated Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF NEVADA****JOHN CHIANG  
CALIFORNIA STATE CONTROLLER**BY Original signed byBY Original signed by Anita Dagan forMarcia L. Salter**Hitomi Sekine, Bureau Chief  
Local Government Policy and Reporting  
Division of Accounting and Reporting**

Name

Auditor-Controller

Title

7-2-20147-8-2014

Date

Date

**Negotiated by Eric Perez  
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

## Fiscal Year 12/13 Actual

		Building Use	Equipment Use	County Audit	Admin 10103	Auditor 10202	Treasurer 10203	Purchasing 10204	County Counsel 10201	Human Resources 10401	Facilities Management 10702	Insurance 11004	Information Systems 11007	Total Actual Costs FY 2012-13	Roll Forward
<u>Contents/A1</u>															
10101	Board of Supervisors	6,953	614		7,951	7,304	230	1,425		12,340	53,417	807	21,422	112,464	9,273
10102	Annual Audit Services				228	90								318	30
10201	Assessor	8,881	1,357		18,546	11,979	424	1,187	12,135	24,808	67,580	973	42,523	190,393	(24,030)
10205	Collections	844			1,718	2,520	916	712	531	1,115	4,427	121	3,274	16,179	(1,520)
10206	Other Financing Uses (Sources)				5,811	5,688	1,619	237						13,355	3,139
10207	Trial Court Funding				10,974	2,113	678							13,764	71
10209	WWE Escrow Account				24	255	7	237						522	232
10210	Comm Fac Dist 1990-1 Wildwood				1	151	10							162	43
10213	MVLF License Fees					846								846	(16)
10214	Property Management				12	147								160	66
10501	Elections	6,660	5,870		7,914	9,538	128	1,068	10,275	11,352	50,163	628	10,501	114,098	(21,119)
10801	Plant Acquisition		5,733		111	339		1,425						5,596	(7,591)
10803	Criminal Justice Construction				1	489	186							676	251
10804	Courthouse Construction														(72)
10902	Economic Development				1,285	622	42							1,948	(5,736)
11001	Assessment Appeals Board					649								649	(150)
11003	Information & General Services				93	3,627		831	354	7,620	113		12,268	24,917	(224)
11005	Risk Mgmt Adm				42,132	1,356		356		1,917			1,692	47,453	
11006	Historical Landmarks				3	30								31	(6)
11008	GIS Info System		4,233		3,074	2,329		594		2,346	64		8,112	21,752	2,954
11009	Surveyor				526	786	268						1,675	3,255	(1,083)
11010	Cable-Television		7,179		864	1,381	56	3,087					27	12,592	273
11011	Probation Fire Ins Claim					171	5							177	37
11012	Transit Self-Insurance				0	135	10							146	24
11015	Workers Compensation Insurance				5,185	1,305	8	356				1,743		8,596	4,236
11016	Other Debt Financing				562	333								895	395
20101	Court Security		1,971		8,416	3,666	18	356		6,751			8,918	30,095	8,121
20102	Grand Jury	1,007			741	3,421	3		3,366		7,408	112	994	17,052	(1,301)
20103	District Attorney	2,535	1,859		26,813	18,843	598	4,036	14,792	29,095	18,740	1,652	50,485	169,448	8,586
20107	Public Defender				15,228	9,190	178	712	1,107	14,571	148	131	25,536	66,802	1,480
20109	Child Support Services	7,408			32,928	18,812	109	712	443	27,352	55,333	821	73,260	217,179	(57,504)
20111	Conflict Indigent Defense				3,751	5,385	16						10	9,162	(1,769)
20112	Dispute Resolution Program				154	240	21							415	(119)
20201	Sheriff	22,955	27,268		110,372	64,118	1,479	32,292	89,771	101,218	147,484	2,594	135,274	734,823	6,887
20204	Sheriff Dispatch														
20301	Corrections	165,660	114,562		69,061	44,503	595	15,552	1,107	70,205	145,767	14,048	64,532	705,613	61,501
20302	Inmate Medical Services				14,510	2,870	151							17,532	1,139
20304	Truckee Operations	7,337			17,370	9,912	32	594		15,198	68,235	1,041	20,062	139,782	(6,977)
20310	Juvenile Hall	67,972	1,517		19,632	21,180	195	5,461		41,029	25,795	4,494	21,208	208,482	(2,062)
20320	Probation	1,124			31,486	21,907	975	3,799	5,270	33,836	10,156	703	60,518	169,673	(5,460)
20601	Agriculture Commissioner	193	439		4,424	5,558	313	3,799	4,606	8,041	5,696	120	5,523	42,711	9,574
20602	Building Inspection	4,367	855		9,064	8,888	3,217	1,425	4,960	11,306	31,382	473	27,623	103,459	1,729
20603	Weights & Measure				1,042	865	304							2,211	(278)

## Fiscal Year 12/13 Actual

	Building Use	Equipment Use	County Audit	Admin 10103	Auditor 10202	Treasurer 10203	Purchasing 10204	County Counsel 10301	Human Resources 10401	Facilities Management 10702	Insurance 11004	Information Systems 11007	Total Actual Costs FY 2012-13	Roll Forward
Continental														
20701 Recorder	5,094	2,147		6,694	7,928	5,308	2,612	3,676	5,589	37,739	565	20,360	97,711	(11,971)
20702 Emergency Services	211	2,047		4,038	2,456	9	4,511		1,115	2,028	19	6,717	23,154	(6,930)
20704 Animal Control	15,334			6,584	4,811	1,024	712	1,461	4,555	10,773	482	9,258	54,995	(20,357)
20705 Fish and Game				23	712	12							747	62
20707 Community Development Agency	9,870	2,146		77	9,674	34	1,781	11,338	17,023	75,730	1,094	24,719	151,485	(4,178)
20708 Planning	4,058			18,237	9,432	967	1,781	94,303	9,075	30,206	450	15,398	183,906	(29,174)
20709 Code Enforcement	858			5,127	5,191	451	1,425	13,463	4,474	6,308	95	8,765	46,156	(10,893)
20710 Public Safety				4,886	1,473	23							6,382	1,246
30100 DPW Admin	1,501				3,162				3,265	13,984	211	5,778	28,300	22,457
30101 Roads - Administration	153			1,085	2,564	76	1,187	42,206		106			53,788	12,221
30102 Mitigation Funds				1,219	1,721	180					833	5,578		3,120
30103 CSA/PRDs				3,334	17,964	227							21,525	(1,454)
30104 Roads - Engineering Roads	2,391			4,819	6,611	265	2,256	3,942	6,565	17,582	265	11,897	56,591	(7,390)
30107 Roads - Maintenance				47,383	30,865	47	16,265		38,751	241	4,061	11,333	148,945	(12,478)
30120 Building - Electrical Service Availability					246	5							251	(13)
30154 Road Capital Improvements				32	1,240	17	356						1,645	(2,528)
40100 Realignment FS Report					67								67	47
40101 Community Health Services	45,194	869		3,370	5,883	644	1,662	4,607	6,062	67,282	1,130	84,588	221,291	(10,277)
40102 Health Education				9,032	12,350	41	4,749		14,094	388			40,635	23,960
40103 Behavioral Health Adm	72,152			14,151	11,374	254	1,900	1,849	13,304	100,653	1,935	167,076	384,649	113,027
40104 Children Behavioral Health	30,992			55,144	17,437	599	7,833		18,661	20,553	502	29	151,754	(27,984)
40105 Behavioral Health - A/c, Drug, Program	805			11,561	4,850	121	712		3,208	1,979	366		22,583	(6,819)
40107 Emergency & Preparedness				3,851	4,150	54	6,292		2,955			32	17,334	(1,427)
40108 Environmental Health	4,508			17,391	12,117	1,491	3,680	2,879	14,931	33,501	491	21,637	112,626	(34,895)
40109 CMSP Medically Indigent Adults				14,732	1,132								15,864	(334)
40110 Adult Behavioral Health		2,709		65,161	35,896	732	12,466	24,408	20,102	7,273		24,825	183,571	(54,694)
40111 Maternal & Children														(61,579)
40112 Clinical Services														(16,902)
40113 Public Health Nursing														(13,958)
40114 Medi-Cal Admin Activity				22,087	19,661	540	4,511		21,670	110		35	68,615	
40115 Social Services					252	38						104	394	268
40119 Behavioral Health Realignment					1,132	17							1,149	143
40120 Environmental Health - Other					579	17							596	40
40121 Health Realignment					601	17							618	(16)
40122 Juvenile Hall Realignment				0	70	17							88	40
40123 Vector Control				1,513	1,027								2,543	(1,200)
40129 Health CCS					26	17							42	(44)
40140 SB163 Wraparound Prgm				1,599	205		732						2,517	1,589
40401 Recycled Oil Block Grant				240	438	5							682	(759)
40402 Solid Waste Contract Adm				1,560	449								2,010	
50101 Human Services Agency Admin	1,477			1,347	11,309	70	1,543	12,699	24,494	13,450	328	34,093	100,811	(5,600)
50102 Social Services Admin	20,489	1,818		4	2,835	78	950	343	2,215	153,701	2,250	4,180	188,863	(34,652)
50103 Adult Services Admin	15,304			15,622	9,378	145	2,374	2,093	12,177	27,179	318	19,365	103,956	41,661
50104 Children's Services Admin	28,065	472		21,180	16,108	207	3,680	153,827	17,162	18,747	455	33,319	293,221	21,608
50105 Eligibility Services Admin	93	6,554		64,619	50,979	446	8,904		60,910	5,424	89	105,621	303,639	(32,939)
50501 Veterans' Services	619			1,428	2,246	9			3,346	3,937	692	5,646	17,985	1,564
50601 Housing & Community Services	297			451	3,377	92	237	5,669	3,579	2,187	33	11,811	27,734	(13,787)
50602 Community Services				1,118	766	20							1,903	(5,342)
50603 Energy Assistance				2,423	4,843	52							7,318	(1,054)
50604 Homebuyer Assistance				1,808	1,506	30							3,344	(2,139)
50605 Housing Development/Rehab				8,412	3,169	125							11,706	2,759
50608 Victim Witness Program				2,120	3,033	276	2,018		3,312	42		4,898	15,698	5,144

Fiscal Year 12/13 Actual

	Building Use	Equipment Use	County Audit	Admin 10103	Auditor 10202	Treasurer 10203	Purchasing 10204	County Counsel 10301	Human Resources 10401	Facilities Management 10702	Insurance 11004	Information Systems 11007	Total Actual Costs FY 2012-13	Roll Forward
<b>Contented At</b>														
60201 Library	26,438	4,052		16,978	37,126	1,222	20,182	1,683	30,164	109,730	11,403	47,701	306,679	57,048
60301 Farm Advisor	231			376	309		237			6,534	144	2,041	9,573	(3,539)
60401 Forest Reserves				362	278								641	53
70101 Recreation Funding				774	949	20							1,743	(1,314)
70104 Dryden Wilson Bequest					106								106	22
91001 Solid Waste-Western Nev. Co	1,046			12,930	10,052	83	594	354	3,079	7,690	693	4,939	41,462	(103,273)
91002 Solid Waste-Eastern Nev. Co				1,467	572	5							2,044	(1,625)
91003 Transit				19,308	20,092	4,046	3,443	4,237	24,540	3,862	1,163	10,498	91,189	(1,919)
91004 Airport				6,940	10,393	691	1,425	14,792	6,797	1,732	1,563	5,323	49,656	6,745
91005 Wastewater Management	1,493			36,202	51,614	267	10,803	8,990	20,241	10,978	165	9,119	149,874	(29,292)
91006 Sewer Assessment				10	460	12							482	10
92002 General Liability Self-Insurance				10,572	2,194	18	237	55,737				29	68,787	(6,244)
92003 Dental Self-Insurance				6,360	1,651	18			1,359				9,388	(1,180)
92003 Unemployment Insurance				5,615	1,042	5			610				7,272	(580)
92003 Vision Self-Insurance				1,349	1,434	16			2,215				5,013	1,252
92004 Central Services	420			4,176	4,559	17	2,256		1,162	4,332	47	1,555	18,524	(11,719)
92005 Fleet Services				27,159	25,004	39	13,059		9,470	456	3,415	11,722	90,325	(898)
93001 SEC 8 Voucher														(34,506)
93010 Finance Authority				3,621	645	5							4,271	(1,927)
Nevada County Courts	49,091				3,579	2,554		44		50,187	6,966		112,421	21,550
<b>Funding Sources</b>														
Districts	1,253				138,358	3,339		19,829		(8,714)	458	5,672	160,196	19,585
Supt. of Schools					120,015	3,038							123,054	4,474
Other Trusts					93,116	11,400		38,469					142,985	47,355
Miscellaneous - Other	53,751									154,368	6,306	2,771	217,196	(30,477)
Subtotal	697,386	194,382		1,071,665	1,152,277	54,388	229,603	671,617	853,332	1,682,210	77,703	1,339,612	8,024,076	(242,194)
Direct Billed			36,470	35,726	23,766			298,797	3,378	870,217		2,306,405	3,574,760	
Unallocated				115,157	169,758	642,549		184,188					1,111,652	
Total	697,386	194,382	36,470	1,222,548	1,345,801	696,937	229,603	1,154,603	856,711	2,552,428	77,703	3,646,017	12,710,488	(242,194)
Balance Check				0	(0)	(0)		0	0	0	0	(0)	0	

Fiscal Year 12/13 Actual		Total Actual Costs FY 2012- 13 plus Roll Forward	IS Allocation Methodology Change Adjustments	Facilities CTC Library Project	Budget Unit Restructures	Total Claimable Costs FY 2014-15
<u>Continued</u>						
10101	Board of Supervisors	121,737	3,019			124,755.28
10102	Annual Audit Services	348				348.19
10201	Assessor	166,363	(4,150)			162,213.51
10205	Collections	14,659	701			15,360.46
10206	Other Financing Uses (Sourses)	16,494				16,493.68
10207	Trial Court Funding	13,835				13,835.38
10208	WVE Escrow Account	754				754.20
10210	Comm Fac Dist 1990-1 Wildwood	205				205.40
10213	MVLF License Fees	830				829.69
10214	Property Management	226				225.59
10501	Elections	92,979	(15,356)			77,623.22
10801	Plant Acquisition	(1,993)				(1,993.45)
10803	Criminal Justice Construction	927				927.48
10804	Courthouse Construction	(72)			72	
10902	Economic Development	(3,788)				(3,788.24)
11001	Assessment Appeals Board	499				499.19
11003	Informatio & General Services	24,693	2,397			27,089.92
11005	Risk Mgmt Adm	47,453	1,172			48,624.67
11006	Historical Landmarks	25				25.36
11008	GIS Info System	24,706	1,094			25,799.51
11009	Surveyor	2,172	315			2,487.38
11010	Cable Television	12,865				12,865.32
11011	Probation Fire Ins Claim	214				213.59
11012	Transit Self-Insurance	170				169.84
11015	Workers Compensation Insurance	12,832				12,832.40
11016	Other Debt Financing	1,290				1,290.49
20101	Court Security	38,216	1,684			39,899.71
20102	Grand Jury	15,751	(6,117)			9,633.75
20103	District Attorney	178,034	8,119			186,152.91
20107	Public Defender	68,282	2,250			70,531.09
20109	Child Support Services	159,675	6,262			165,936.29
20111	Conflict Indigent Defense	7,393				7,393.10
20112	Dispute Resolution Program	296				295.98
20201	Sheriff	741,710	(26,575)			715,135.30
20204	Sheriff Dispatch		13,980			13,980.00
20501	Corrections	767,114	10,088			777,201.75
20503	Inmate Medical Services	18,671				18,670.78
20504	Truckee Operations	132,805	11,040			143,844.21
20510	Juvenile Hall	206,420	2,900			209,320.18
20520	Probation	164,213	3,157			167,369.60
20601	Agriculture Commissioner	52,285	530			52,814.67
20602	Building Inspection	105,188	709			105,896.74
20603	Weights & Measure	1,933				1,933.14

Fiscal Year 12/13 Actual		Total Actual Costs FY 2012- 13 plus Roll Forward	IS Allocation Methodology Change Adjustments	Facilities CTC Library Project	Budget Unit Restructures	Total Claimable Costs FY 2014-15
<u>Continental</u>						
20701	Recorder	85,740	(7,586)			78,154.29
20702	Emergency Services	16,224	(2,728)			13,495.81
20704	Animal Control	34,638	1,420			36,058.08
20705	Fish and Game	809				809.39
20707	Community Development Agency	165,663	(1,982)			163,680.91
20708	Planning	154,752	1,669			156,400.69
20709	Code Enforcement	35,263	2,962			38,225.35
20710	Public Safety	7,628				7,628.13
30100	DPW Admin	50,757	1,234			51,991.28
30101	Roads - Administration	66,009	925			66,933.51
30102	Mitigation Funds	4,058				4,057.50
30103	CSA/PRDs	20,071				20,070.85
30104	Roads - Engineering Roads	49,201	2,063			51,264.08
30107	Roads - Maintenance	136,467	(1,812)			134,655.63
30120	Building - Electrical Service Availability	238				238.05
30154	Road Capital Improvements	(883)				(882.57)
40100	Realignment FS Report	114				114.44
40101	Community Health Services	211,014	(6,435)			204,579.24
40102	Health Education	64,595			(37,225)	27,370.12
40103	Behavioral Health Adm	497,676	8,264			505,939.94
40104	Children Behavioral Health	123,770				123,769.91
40105	Behavioral Health - Alc, Drug, Program	16,764				16,764.23
40107	Emergency & Preparedness	15,907				15,906.76
40108	Environmental Health	77,731	(2,514)			75,217.45
40109	CMSP Medically Indigent Adults	15,530				15,529.80
40110	Adult Behavioral Health	128,377	2,899			131,275.58
40111	Maternal & Children	(61,579)			61,579	
40112	Clinical Services	(16,902)			16,902	
40113	Public Health Nursing	(13,958)			13,958	
40114	Medi-Cal Admin Activity	68,615			(55,214)	13,401.19
40118	Social Services	662				662.01
40119	Behavioral Health Realignment	1,293				1,291.93
40120	Environmental Health - Other	636				635.99
40121	Health Realignment	602				602.11
40122	Juvenile Hall Realignment	128				127.68
40123	Vector Control	1,343				1,342.52
40129	Health CCS	(1)				(0.95)
40140	SB163 Wapatoound Prgm	4,106				4,103.87
40401	Recycled Oil Block Grant	(77)				(76.66)
40402	Solid Waste Contract Adm	2,010				2,009.60
50101	Human Services Agency Admin	95,211	4,721			99,931.06
50102	Social Services Admin	154,211	(420)			153,791.35
50103	Adult Services Admin	145,617	45			145,661.84
50104	Childrens' Services Admin	314,829	2,409			317,237.46
50105	Eligibility Services Admin	270,700	8,749			279,448.50
50501	Veterans' Services	19,549	(2,043)			17,505.85
50601	Housing & Community Services	13,947	6,868			20,814.33
50602	Community Services	(3,439)				(3,439.10)
50603	Energy Assistance	4,264				4,264.45
50604	Homebuyer Assistance	1,205				1,204.94
50605	Housing Development/Rehab	14,465				14,464.83
50608	Victim Witness Program	20,843				20,842.75



Fiscal Year 12/13 Actual		Total Actual Costs FY 2012- 13 plus Roll Forward	IS Allocation Methodology Change Adjustments	Facilities CTC Library Project	Budget Unit Restructures	Total Claimable Costs FY 2014-15
<i>Contents:</i>						
60201	Library	363,727	(13,186)	(42,721)		307,819.62
60301	Farm Advisor	6,334	643			6,977.28
60401	Forest Reserves	694				693.92
70101	Recreation Funding	429				429.18
70104	Dryden Wilson Bequest	128				128.38
91001	Solid Waste-Western Nev. Co	(61,811)	3,382			(58,429.29)
91002	Solid Waste-Eastern Nev. Co	419				419.01
91003	Transit	103,108	703			103,810.81
91004	Airport	56,401	454			56,855.01
91005	Wastewater Management	120,582	1,226			121,807.94
91006	Sewer Assessment	492				491.59
92002	General Liability Self-Insurance	62,543				62,543.17
92003	Dental Self-Insurance	8,208				8,207.56
92005	Unemployment Insurance	6,692				6,692.41
92003	Vision Self-Insurance	6,265				6,265.48
92004	Central Services	6,805	315			7,119.79
92005	Fleet Services	89,427	477			89,903.87
93001	SEC 8 Voucher	(34,506)			34,506	
93010	Finance Authority	2,344				2,344.58
	Nevada County Courts	133,971				133,971.47
Funding Sources						
	Districts	179,781	955			180,735.45
	Supt of Schools	127,528				127,527.76
	Other Trusts	190,320				190,320.42
	Miscellaneous - Other	186,719				186,719.23
Subtotal		7,781,882	30,891	(42,721)	34,578	7,804,628.84
Direct Billed						
Unallocated						
Total		7,781,882	30,891	(42,721)	34,578	7,804,628.84
Balance Check						